



Pend Oreille County

BOARD OF EQUALIZATION

Post Office Box 5018 • Newport, WA 99156-5018 • (509)447-2712

Office Hours: Mon. - Fri., 8:00 a.m. to 4:30 p.m.

BOARD ORDER

PROPERTY OWNER: THOMPSON, KEITH & BETTY



PARCEL/ACCOUNT NUMBER: 8589/443001549036

PROPERTY LOCATION: 1101 Southshore Diamond Lake Rd, Newport

PETITION NUMBER: BOE 2020-13

ASSESSMENT YEAR: 2020

TAXES PAYABLE IN: 2021

The Board of Equalization for Pend Oreille County Washington was duly convened on July 15, 2020, and hereby orders the property listed above be placed on the Assessment Roll for Pend Oreille County Washington as follows:

ASSESSED VALUE:

Land	\$284,419
Structures/Improvements	<u>\$199,850</u>
ASSESSED VALUE	\$484,269

BOE VALUE:

Land	\$284,419
Structures/Improvements	<u>\$199,850</u>
BOE VALUE	\$484,269

Date of Hearing: July 30, 2020, 1:00 p.m.

Hearing Location: Board of Commissioners' Meeting Room
625 W. 4th Street
Newport, WA 99156

Attendees:

Board of Equalization Members:

Robert Sanborn, Chair

Margie Fedderly

Carl Jackson

Appellant: None

Assessor: Nathan Longly, via phone conference

FACTS AND FINDINGS

1-56 F3 S2 Lot 27 & S L Diamond Lake Cottage Sites 01-30-44, 0.6198 acres/100FF, Avg quality single story home (988) w/full finish daylight basement (858). Good quality cabin (120). Avg quality framed shop (1600). Avg quality detached framed garage (576)

Appellant estimated value at:

Land	\$228,000
Structures/Improvements	<u>\$196,000</u>
REQUESTED VALUE	\$424,000

Appellant's petition states, "Property on north side of subject property sold in 2018 for 337K. The listing for this house started at 420K and had to be lowered almost 100K in order to sell it. This house has similar amenities to subject house. -Property on south side of subject property sold in 2018 for 575K. This property is a significant upgrade to subject property (curb appeal, buildings, living space etc.)-Subject property is essentially a one level home with a daylight basement—subject property sold in 2012 for 384K. Assessed value unrealistically suggests the value of this property has increased 100K in 8 years-NOT realistic."

Lead Appraiser Nathan Longly participated via phone conference. He provided evidence of over 20 photos and detailed information, describing why the subject parcel is valued higher than Appellant's suggested \$337K comp, and a bit closer to the Appellant's \$575K comp. He summarized the difference in quality and condition between the three parcels, to substantiate the current value.

DECISION

The Board, after carefully reviewing the information provided by the appellant and the information provided by the Assessor concludes that the appellant has not made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is sustained at \$484,269 as of January 1, 2020.

This order is submitted into the record of the Pend Oreille County Board of Equalization.

Mailed on: August _____, 2020.

Robert Sanborn, Chair
Pend Oreille County Board of Equalization

NOTICE: This Order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at P.O. Box 40915, Olympia, WA 98504-0915, within 30 days of the date of mailing this Order. The Notice of Appeal form is available from either your County Assessor or the State Board of Tax Appeals <http://bta.state.wa.us>.

For tax assistance, visit <http://dor.wa.gov> or call (800) 657-7706. To inquire about the availability of this document in an alternate format or the visually impaired, please call (360) 486-2342. Teletype (TTY) users may call (800) 451-7985.

cc: Assessor, Petitioner, BOE file